G R S App F IX 4]

1947 - 48

File No 59-47

Previous References

(nil)

Serial Nos 40 61

Later References

GENERAL AND REVENUE SECRETARIAT

Serial Nos

To

Part B for July 48

SUBJECT

Levy of octroi on some new items by the Banaras Municipality

L 539 8-4-7, 48

To the Hon'ble Minister

Issues instructions in the matter

5754
K

Letter no 461 C 2167/47-48 Dt 29-3 48 from the Dy Commr, Hassandt, requesting sanction to the levy of octroi duty on certain articles afresh & to enhance the ~~fresh levy~~ rate of levy on certain articles in the Banavar minor mcty

Fresh levy 1) The list of articles on which octroi duty is proposed to be levied is as follows in the Banavar minor mcty at the rates noted against each —

	Articles	Rate Proposed
1.	Sugar of all kinds	Rs 0-2-0 Per maund of 24 lbs
2	Jaggery	" 0-1-0 —" —
3	Cigarettes	" 0-2-0 Per 1000
4	Oils of all kinds except perfumed oils	" 0-2-0 Per Tin
5	Coffee seeds & Powder	0-0-3 Per Pound

Increased rate 2) The following are the list of articles on which the rate of levy of octroi is proposed to be increased

Article	Existing rate	Rate proposed
Dry Cocoanuts	3 Peis Per maund of 960 tolas	1 anna per maund of 960 tolas

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2. Betel leaves	1 Pie Per bundle of 100 leaves	3 Pies Per bundle of 100 leaves	
3. Cloth gall knots	3 Pies Per rupee advalorem	6 pies Per rupee advalorem	A

3) Under fresh levy Coffee seeds & Powder have been included this item has not been included in the schedule of articles Octroi may be levied by obtaining the sanction of Govt

4) Further the levy of octroi on all articles made of tobacco is deferred for the Present this item has been included under fresh levy & it has to be deferred in this case also

5) Under levy of increased rate of octroi, the betel leaves & cloth have been mentioned The increased rate of levy proposed on the above two articles is above the rate prescribed in the schedule I of the Act

6) The income expected to be derived by the fresh levy & the levy of increased rate has not been stated

Ulos

7) Submitted for orders

7) The D.C has sanctioned the fresh levy and the increased rates under items 1, 2, 3 & 4 in para 1 and under item no in para 2 and recommends sanction of Govt in respect of item no. 5 of para and items 2 & 3 in para 2

For Secy

8) In regards to the two articles referred to at 4 supra, the rates

5784 for duties proposed to be imposed are in excess of the presented rates these duties cannot be permitted

9) In regard to the levy of duties on coffee seeds & powder, the first of such have been levied from excise duty the Supreme Govt have also adopted the same measure. Pl ATam sent up a copy of the Coffee Excise duty Act - 1944

for
5/4/48

10) Enclosed a copy of Act no XXV of 1944 relating to the levy of a cess duty on coffee is put up

From the section 3 of the Act it is seen that an Excise duty of annas Two per lb of Coffee is levied under with reference to Para 9 supra

15/4

11) The Sfol. Rev Branch may kindly state whether any Act has been passed recently following the new levy ordered by the Govt of India in connection the budget for 1948-49

Sfol 2 ✱) For 15/4/48

12 Submitted with a copy of the Betel-nuts coffee and Tea (Excise duties) Amendmen

Sub The levy of octroi on some new items in Bannavar Minor Municipality

5784/mt

Act of 1948 for perusal, with reference to para 9 supra

Rly
17/5

13 The Dy Assessor Bellary has proposed the fresh levy of octroi at 3 pies per pound on coffee & powder in Bannavar Minor Mply.

John
17/5

This may not be permitted as the Govt of India have levied Excise duty on coffee at 4 as per lb with effect from 1st April 1948 Further, levy of a local tax likely to cause undue hardship to the Consumer and it is incorrect in principle to levy two kinds of taxes on the same commodity

14 The Dy. proposes to increase the rate of octroi on the following articles:—

	Existing	Proposed
1) Betel leaves	1½ pie per bundle of 100 leaves	3 pies per bundle of 100 leaves
2) Cloths of all kinds	3 pies per rupee ad valorem	6 pies per rupee ad valorem

The existing rates are except for those prescribed in the Schedule attached to the Minor Matters Taxation Act. The rates proposed are higher than those prescribed in this section

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Schedule attached to the City of Suva Act & the Minor Matters Act. If it is intended in the case of a Minor Matter like Banaban, by merely amending the Schedule attached to the Minor Matters Taxation Acts, the Land will have to be adopted in the case of the City of Suva Acts. This would require an amendment of the Land Schedule

Further, such high rates of duties are not now charged anywhere in the Colony and any other Matter asked for such a concession or arrangement in the case, the proposal might be turned down

Revenue 17/5/56

For the reasons stated above the proposals may be negatived

Minister L.S.G. 4/5

18/5/56

5/7/56

Secretary

11733
17/5

OFFICE OF
THE MINISTER FOR
LOCAL SELF GOVERNMENT
No 2926
Date

Dte 5/7/48 539
K

DFT Telegram

for
6/7/48

under with a draft letter for appl

Illegible
7/7/48

for
11/7/48

2161) To the Dy Commr. Hassan th
no L 539 dt 14-7-48

Issues instructions the matter

B
16/7

ml 59-47-40

OFFICE OF THE DEPUTY COMMISSIONER,
HASSAN DISTRICT,
DATED, HASSAN THE 20TH MARCH 1948

No II C 2107/47-48 (one file)

From

The Deputy Commissioner,
Hassan District

To

The Secretary to Government,
Revenue Department,
Bangalore

Sir,

Re the levy of octroi on some new items in Banavar Minor Municipality

I have the honour to state that with a view to improve their income the Municipal Council of Banavar have proposed in their resolution of 15-1-48 to levy octroi on certain new items and to increase the present rate in respect of some articles. Objections were called for from the public and as no objections were received within the prescribed time the Municipal Council have finally resolved on 28-2-48 to levy octroi as proposed.

As the rate of octroi proposed to be levied and increased is within the maximum rate prescribed by Government in Schedule I attached to the Rules relating to taxation in Minor Municipalities, I have permitted the Municipality to levy octroi as proposed in respect of the articles noted in the margin.

I request that sanction of Government may kindly be obtained for the levy of octroi and enhanced rates on the items noted below as the proposed rates exceed the prescribed maximum and coffee seeds and powder are not included in the prescribed items proposed in the schedule. In the result it is also proposed to levy octroi on Ginger, but it is noted octroi on Ginger is being levied at 0-8-0 per 100 lbs at present. No sanction is therefore necessary on this item.

Fresh levy

Items	Rate proposed
1 Sugar of all kinds	0-2-0 per pound of 2½ lbs
2 Jaggery	0-1-0 -do-
3 Cigaretts	0-2-0 per 1000
4 Oils of all kinds except perfumed oils	0-2-0 per tin

Increased rates

Items	Existing rate	Rate proposed
1 Dry Cocoanuts	3 pies per pound of 900 tolas	1 anna per pound of 900 tolas

Fresh levy

Items	Rate proposed
1 Coffee seeds and powder	3 pies per pound

Increased rates proposed.

Items	Rate now in force	Rate proposed
1 Betel leaves	1 pie per bundle of 100 leaves	3 pies per bundle of 100 leaves
2 Cloth of all kind	3 pies per rupee ad alorem	6 pies per rupee ad alorem

The connected records are enclosed for favour of perusal

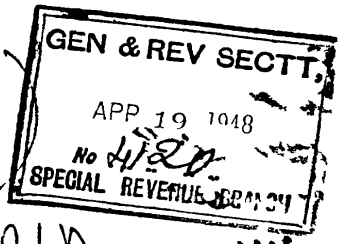
I have the honour to be,
Sir,
Your most obedient servant,
Mabood
For Deputy Commissioner,
Hassan District
Absent from HQrs

5754/42

These enclosed copy of the Act seems to be old one. This understood a fresh Act was passed in 1948. Please give the No. of the Act

To the Asstt

SR Bn



12/4/48

Rules under the Mysore Betelnuts (Coffee & Cocoa) Excise Duties (Emergency) Act 1944

Act XIX of 1948

Betel nuts, coffee & tea
(Excise Duties) Amendment
(Emergency) Act

NOTIFICATION

Order No Rl 732—*Legis* 5 44 1, *dated Bangalore, the* 14*th August* 1944

Ordered that the accompanying Betel nuts, Coffee and Tea (Excise Duties) (Emergency) Act, 1944, which received the assent of His Highness the Maharaja on the 25th day of July 1944, be published as Act XXV of 1944 in the *Mysore Gazette* for general information.

C NARAYANASWAMY NAIDU,
Legal Remembrancer and Secretary to Government, Law Department

ACT XXV OF 1944

THE BETEL NUTS, COFFEE AND TEA (EXCISE DUTIES) (EMERGENCY) ACT, 1944

(Received the assent of His Highness the Maharaja on the Twenty fifth day of July 1944)

An Act to provide for the imposition and collection of Excise Duties on Betel nuts, Coffee and Tea

WHEREAS the Government of His Highness the Maharaja is satisfied that circumstances exist which render it necessary to take immediate action to impose Excise duties on Betel nuts Coffee and Tea, and to provide for the collection thereof

Now, therefore, in exercise of the powers conferred by sub section (1) of section 31 of the Government of Mysore Act, 1940 (XVIII of 1940),

It is hereby enacted as follows —

Short Title Extent and Commence ment

1 (1) This Act may be called the Betel nuts, Coffee and Tea (Excise Duties) (Emergency) Act, 1944,

(2) It shall extend to the whole of Mysore,

(3) It shall come into force at once and shall be in force for a period of six months

Definitions

2 In this Act, unless there is anything repugnant in the subject or context,—

(*a*) "Betel nuts' means the fruit of areca palm (*areca catechu*) whether with or without husk, whether cured or uncured, but does not include the fruit while still attached to the tree,

(*b*) "Coffee' means the seed of the coffee tree (*coffee*) whether with or without husk, whether cured or uncured but does not include the seed while still attached to the tree,

(*c*) 'Tea' means the commodity known as tea made from the leaves of the plant "*camellia thea* (Linn)' and includes green tea,

(*d*) "Curing includes wilting, drying, fermenting and any process for rendering an unmanufactured product fit for marketing or manufacture,

(*e*) "Manufacture" includes any process incidental or ancillary to the completion of a manufactured product

and the word "Manufacturer shall be construed accordingly and shall include not only a person who employs hired labour in the production or manufacture of excisable goods but also any person who engages in the manufacture or production on his own account if the products are intended for sale,

(*f*) "Sale and "Purchase with their grammatical variations and cognate expressions, mean any transfer of the possession of goods by one person to another in the ordinary course of trade or business for cash or deferred payment or other valuable consideration,

(*g*) "Wholesale dealer' means person who buys or sells betel nuts, coffee and tea, wholesale for the purpose of trade or manufacture, and includes a broker or commission agent, who in addition to making contracts for the sale or purchase of excisable goods for others, stocks such goods belonging to others as an agent for the purpose of sale,

(*h*) 'Prescribed' means prescribed by rules made under this Act,

(*i*) "Factory means any premises wherein tea is manufactured

3 There shall be levied and collected in such manner as may be prescribed duties of excise at the rate of two annas per lb on all betel nuts cured, coffee cured and tea manufactured in Mysore

4 The Government may, by notification in the official Gazette, impose on betel nuts cured, coffee cured and tea brought into Mysore from the territory of any other Indian State a duty equivalent to the excise duty imposed by this Act on the like betel nuts cured, coffee cured and tea manufactured in Mysore

5 From such date as may be specified in this behalf by the Government by Notification in the official Gazette, no person shall engage in the curing of betel nuts or coffee or in the wholesale purchase or sale of these articles (whether on his own account or as a broker or commission agent) or in the storage of goods, betel nuts cured or coffee cured when supplied by a curer to a wholesale dealer whether directly or through a broker or commission agent, or in the manufacture of tea except under the authority and in accordance with the terms and conditions of a licence granted under this Act

6 Every licence under section 5 shall be granted for such area, if any, for such period, subject to such restrictions and on such conditions and in such form and containing such particulars as may be prescribed

7 Whoever contravenes any of the provisions of section 5 shall be punishable with imprisonment which may extend to six months or with fine which may extend to two thousand rupees or with both

8 Whoever evades or attempts to evade the payment of any duty payable under this Act or fails to supply any information which he is required by the rules made under this Act to supply or (unless a reasonable belief the burden of proving which shall be upon him that the information supplied by him is true) supplies false information shall be punishable with imprisonment which may extend to six months or with fine which may extend to two thousand rupees or with both

9 Any court trying an offence under this Act may order that any betel nuts, coffee or tea in respect of which the Court is satisfied that an offence under this Act has been committed shall together with the packages or coverings thereof be forfeited to the Government

10 In respect of duty and other sums payable to the Government under any of the provisions of this Act or of the rules made thereunder, the officer empowered by the Government to levy such duty or require the payment of such sums may prepare a certificate signed by him specifying the amount due from the person liable to pay the same and send it to the Deputy Commissioner of the District in which such person resides or conducts his business and the said Deputy Commissioner on receipt of such certificate shall proceed to recover from the said person the amount specified therein as if it were an arrear of land revenue

11 (1) The Government may, by notification in the official Gazette, make rules to carry into effect the purposes of this Act

(2) In particular, and without prejudice to the generality of the foregoing power, such rules may

(i) provide for the assessment and collection of the duties, the authorities by whom functions under this Act are to be discharged the issue of notices requiring payment, the manner in which the duties shall be payable and the recovery of duty not paid,

(ii) prohibit the curing or storage of betel nut, coffee or tea except on land and premises approved for this purpose

(iii) regulate the removal of betel nuts, coffee or tea from the place where it is grown, cured or stored and its transport to, or from the premises of a licensed curer, wholesale dealer, or a bonded warehouse or to a market,

(iv) regulate the curing, storage, wholesale sale of betel nuts, coffee or tea and provide for the appointment of officers of the Government to supervise such curing, storage and wholesale sale within any betel nuts, coffee or tea growing area,

(v) provide for the appointment, licensing management and supervision of bonded warehouses and the procedure to be followed in entering betel nuts, coffee or tea into and clearing betel nuts, coffee or tea from such warehouses,

(vi) impose on growers, curers, wholesale dealers brokers or commission agents, the duty of furnishing information, keeping records and making returns and prescribe the nature of such information and the form of such records and returns, the particulars to be contained therein and the manner in which they shall be verified,

(vii) provide for the issuing of licenses and transport permits and the fees, if any, to be charged therefor,

(viii) provide for the detention of betel nuts, coffee or tea for the purpose of exacting the duty, the confiscation otherwise than under section 9 of betel nut, coffee or tea in respect of which breaches of the Act or rules have been committed and the disposal of betel nuts, coffee or tea so detained or confiscated,

(ix) authorise and regulate the inspection of godowns and the inspection or search of any place or conveyance used for the curing, storage, sale or transport of betel nuts, coffee or tea,

(x) authorise and regulate the composition of offences against or liabilities incurred under this Act or the rules made thereunder,

(xi) exempt any betel nuts, coffee or tea from the whole or any part of the duty imposed by this Act,

(xii) authorise the authority appointed for the purpose of this Act to provide by written instructions for supplemental matters arising out of any rule made by the Government under this section

(3) In making rules under this section, the Government may provide that any person committing a breach of any rule shall, where no other penalty is provided by this Act, be liable to a penalty not exceeding two thousand rupees and that the article in respect of which any such breach is committed shall be confiscated

N MADHAVA RAU,
Dewan

Price Re 0 0 9

(xi) exempt any betel nuts coffee or tea from the whole or any part of the duty imposed by this Act,

(xii) authorise the authority appointed for the purpose of this Act to provide by written instructions for supplemental matters arising out of any rule made by the Government under this section

(3) In making rules under this section, the Government may provide that any person committing a breach of any rule shall, where no other penalty is provided by this Act, be liable to a penalty not exceeding two thousand rupees and that the article in respect of which any such breach is committed shall be confiscated

N MADHAVA RAU,
Dewan

Price Re 0-0 9

Sirs The Act XIX of 48 referred to above has not been received.

10/5

This may be Mr Mann's file on the subject

11/5

If approved this might be sent to the Legislation Branch for kindly putting up the copy of the

14/5

P.T.O.

5764/mj

Betel-nuts, coffee and Tea
(Excise duties) (Emergency)
Act XIX of 1968

Asp 15/5

JTSV 15/5

Pl send a requisition to the general records office for a copy of the said Act

JTSV 15/5

The Betel-nuts-coffee and Tea (excise duties) (Amendment) (Emergency) Act 1968 is submitted for perusal, with reference to para 9 supra.

Asp 17/5

L 539/ml 59-47-61

To The Dy Commr. Hassan Dt. 14-7-48

Sir, With reference to your letter No Mol-C 2167/47-48 dt 29-3-48 on regard to the levy of octroi afresh on certain articles & the enhancement of the rate of levy of octroi on certain articles in the Banavar minor melf; I am directed to state that, as the Govt of India have levied Excise duty on Coffee at 4 annas per lb with effect from 1st April 1948, further levy of a local tax such as octroi would cause undue hardship to the consumer and it is also incorrect in principle to levy two kinds of taxes on the same commodity. In these circumstances the Govt are not in favour of the proposal.

As regards the enhancement of the rate of levy of octroi on Betel leaves and

Cloth. Learn to state that the existing rates are in accordance with those prescribed in the schedule attached to the ~~Provincial~~ rules regulating the taxation in the minor mehes while the rates now proposed are even higher than those prescribed in the sister schedules attached to the C.P. & Town mehes Acts. If the proposal is sanctioned ~~In the case of a minor mehs like Banavar became of amending the schedule attached~~ to the minor mehes Act, it would lead to the amendment of the schedules attached to the C.P. & Town mehes Act also, which is not desirable at present. ~~In support of this~~ View the proposal ~~of the Banavar~~ Cannot be accepted ~~& this aspect~~ of the case may be explained to the Banavar minor mc cl. may be informed accordingly. The records accompany

Thanks

for 8/7/45

Rev 8/7/45